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**IN THE ABSTRACT:**

Please amend the abstract as set forth below.

B1  
The present invention provides magnetic recording medium having a non- magnetic substrate a non-magnetic metal ground layer and a magnetic ground layer. The non-magnetic ground layer is formed on a main surface side of the non-magnetic substrate and contains Ru at at least 20 at %. The magnetic layer is formed on the non- magnetic ground layer and has a metal magnetic ~~than~~thin film.

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